

CERTIFICATE OF SERVICE

I, Theodore J. Tacconelli, Esquire, hereby certify that on this 21st day of February, 2007, I caused one copy of the foregoing *Certification of No Objection Regarding Docket No. 14444* to be served upon the following parties in the manner indicated:

SEE ATTACHED SERVICE LIST

Upon penalty of perjury I declare that the foregoing is true and correct.

/s/ Theodore J. Tacconelli
Theodore J. Tacconelli (No. 2678)

SERVICE LIST

By Hand Delivery:

David M. Klauder, Esq.
Office of the U.S. Trustee
844 King Street, Room 2207
Wilmington, DE 19801

Laura Davis Jones, Esquire
James O'Neill, Esquire
Pachulski Stang Ziehl Young
Jones & Weintraub LLP
919 Market Street, 17th Floor
Wilmington, DE 19801

Marla Rosoff Eskin, Esquire
Campbell & Levine, LLC
800 N. King Street, Suite 300
Wilmington, DE 19801

Michael R. Lastowski, Esquire
Duane Morris, LLP
1100 N. Market Street, Suite 1200
Wilmington, DE 19801-1246

Steven M. Yoder, Esquire
The Bayard Firm
222 Delaware Avenue, Suite 900
Wilmington, DE 19801

Teresa K.D. Currier, Esquire
Buchanan Ingersoll & Rooney
1000 West Street, Suite 1410
Wilmington, DE 19801

William J.A. Sparks, Esq.
W.R. Grace & Co.
919 North Market Street
Suite 460
Wilmington, DE 19801

By First Class Mail:

Warren H. Smith
Warren H. Smith and Associates, P.C.
Republic Center
325 N. St. Paul, Suite 1275
Dallas, TX 75201

James W. Kapp, III, Esquire
Kirkland & Ellis
200 East Randolph Drive
Chicago, IL 60601

Elihu Inselbuch, Esquire
Rita Tobin, Esquire
Caplin & Drysdale, Chartered
375 Park Avenue, 35th Floor
New York, NY 10152-3500

J. Douglas Bacon, Esquire
Latham & Watkins
Sears Tower, Suite 5800
Chicago, IL 60606

Lewis Kruger, Esquire
Stroock & Stroock & Lavan
180 Maiden Lane
New York, NY 10038-4982

Scott L. Baena, Esquire
Jay M. Sakalo, Esquire
Bilzin Sumberg Baena Price & Axelrod LLP
Wachovia Financial Center
200 South Biscayne Blvd., Suite 2500
Miami, FL 33131

Philip Bently, Esquire
Kramer, Levin, Naftalis & Frankel LLP
1177 Avenue of the Americas
New York, NY 10036

John C. Phillips, Jr., Esquire
Phillips Goldman & Spence, P.A.
1200 North Broom Street
Wilmington, DE 19806